

AMENDMENT TO THE SPECIFICATION

Please amend Paragraphs [0001] and [0002] as follows:

[0001] This application is related to Manoj Kumar Singhal, *et al.* United States Application Serial No. [] 10/803,286 (Attorney Docket No. 15473US01) entitled "System and Method for Time Domain Audio Slow Down, While Maintaining Pitch" filed March 18, 2004, the complete subject matter of which is hereby incorporated herein by reference, in its entirety.

[0002] This application is also related to Manoj Kumar Singhal, *et al.* United States Application Serial No. [] 10/803,420 (Attorney Docket No. 15474US01) entitled "System and Method for Time Domain Audio Speed Up, While Maintaining Pitch" filed March 18, 2004, the complete subject matter of which is hereby incorporated herein by reference, in its entirety.